

ABSTRACT OF THE DISCLOSURE

At least a groove for separating a semiconductor substrate into a first region of a relatively large area and a second region of a relatively small area is formed.

- 5 An insulating film is formed on the surface of the semiconductor substrate including the interior of the groove. The insulating film is etched using an etching mask having a lattice window pattern in such a manner that openings corresponding to the lattice window pattern are
- 10 formed in the first region. As an alternative, openings corresponding to a single opening pattern are formed in the first region using an etching mask having the single opening pattern and the lattice window pattern, and the insulating film is etched in such a manner that openings
- 15 corresponding to the lattice window pattern are formed in the second region. In both cases, the remaining insulating film is polished off.